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KERALA GAZETTE

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NOTIFICATION

No. LA.4-940|57. *Dated, Trivandrum, 18th July 1957.*

The following Bill together with the Statement of Objects and Reasons, is published, as ordered by the Speaker under Rule 73 of the Rules of Procedure and Conduct of Business in this Assembly.

V. KRISHNAMOORTHI,
Secretary,
Legislative Assembly.

Legislature Secretariat,
Trivandrum.

L. A. Bill No. 19 of 1957.

THE MADRAS MEDIUM COTTON MILL CLOTH (SALES TAX) REPEAL BILL, 1957.

A

BILL

to repeal the Madras Medium Cotton Mill Cloth (Sales Tax) Act, 1954.

Preamble.—WHEREAS it is considered necessary to repeal the Madras Medium Cotton Mill Cloth (Sales Tax) Act, 1954;

BE it enacted in the Eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Madras Medium Cotton Mill Cloth (Sales Tax) Repeal Act, 1957.

(2) It shall be deemed to have come into force on the 14th day of May, 1957.

2. *Repeal.*—The Madras Medium Cotton Mill Cloth (Sales Tax) Act, 1954 (Madras Act XLI of 1954) as in force in the Malabar District referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 (Central Act 37 of 1956), is hereby repealed.

Statement of Objects and Reasons.

At present a multi-point tax of two naye paise per rupee is levied on the sale of medium cotton mill cloth in the Travancore-Cochin and Malabar areas of the State under the provisions of the Travancore-Cochin General Sales Tax Act, 1125 and the Madras General Sales Tax Act, 1939, respectively. In the Malabar area there is also another enactment in force, namely, the Madras Medium Cotton Mill Cloth (Sales Tax) Act, 1954, which provides for the levy of an additional sales-tax at the rate of eight naye paise per rupee on the sale of medium cotton mill cloth. It has been decided that this additional tax applicable to the Malabar area should be abolished. Accordingly, on 14-5-1957, Government issued a notification exempting medium cotton mill cloth from the tax payable under the Madras Medium Cotton Mill Cloth (Sales Tax) Act, 1954. The Bill Seeks to repeal the Madras Medium Cotton Mill Cloth (Sales Tax) Act, 1954, with effect from the date of the above notification.

C. ACHUTHA MENON.

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